

ACTION FOR CONSERVATION

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Edwards & Keeping

Chartered Accountants

ACTION FOR CONSERVATION

CONTENTS (CONTINUED)

Reference and Administrative Details	1
Trustees' Report	2 to 8
Independent Auditors' Report	9 to 12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Financial Statements	16 to 27

ACTION FOR CONSERVATION

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Professor Robert Macfarlane (appointed 10 April 2014)
	Mr Alex Mills (appointed 03 June 2014)
	Professor David Macdonald (appointed 02 October 2014)
	Dame Helen Ghosh (resigned 21 June 2024)
	Dr John Fanshawe (appointed 03 December 2015)
	Ms Aoife Bennett (resigned 21 June 2024)
	Ms Khadijah Haq (resigned 28 September 2023)
	Ms Yetunde Kehinde (appointed 11 October 2022)
	Yusra Motin (appointed 17 April 2024)
	Malwina Szymanska (appointed 17 April 2024)
	Tamar Okunhon (appointed 17 April 2024)
	Ayla Styles (appointed 21 June 2024)
	Joycelyn Longdon (appointed 01 November 2024)
Senior Management / Leadership Team	Mr Hendrikus van Hensbergen, Chief Executive Officer
	Ms Laura Kravac, Head of Impact and Programme Operations
Charity Registration Number	1157297
Principal Office	South Wing Somerset House London WC2R 1LA
Auditor	Edwards and Keeping Limited Statutory Auditor Unity Chambers 34 High East Street Dorchester Dorset DT1 1HA

ACTION FOR CONSERVATION

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The principal objective of the charity as set out in the constitution is to educate children and young people about nature conservation and to provide opportunities for their involvement in related projects. The trustees have considered the Charity Commission's guidance on public benefit, which is achieved through the charity's activities as follows:-

- Delivery of a series of workshops on conservation in UK secondary schools
- Recruiting and training volunteers to deliver these workshops and developing learning materials to aid in their delivery
- Running residential conservation camps for groups of young people
- Mentoring young people through our Ambassador Programme, as they lead projects for the benefit of nature in their communities and have a voice in conservation decision making at local and national level
- Building partnerships with conservation organisations to offer work experience placements and volunteering opportunities to students and create opportunities for young people to share their voice and shape conservation policy and practice
- Producing blogs and other communications materials for publication on our website, email newsletters and externally
- Building a strong and effective Board of Trustees and fundraising to deliver activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

As a matter of policy, the trustees review the amount of free reserves held in cash and cash equivalents not committed or restricted to any particular purpose. The Board considers the charity's exposure to the risk of any significant loss of income and to the risk of unforeseen expenditure, which cannot be mitigated by executive action, and on this basis decides whether the amount of assets held as free reserves should be increased or decreased.

The charity aims to maintain free reserves equivalent to between three and six months of committed expenditure. At 31 March 2024 free reserves stood at £232,343.

Structure, governance and management

Nature of governing document

Action for Conservation (AFC) was registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) on 3 June 2014. As a CIO, AFC is governed by its constitution, adopted on 10 April 2014 and last amended on 22 June 2017. Under the constitution, the trustees are responsible for the overall governance of the CIO and its property and funds. The responsibility for the daily operation of the CIO lies with the management committee formed of the Chairperson and Treasurer and supported by the Chief Executive. The constitution provides that there must be at least three and not more than twelve trustees, elected by the existing trustees at a properly convened meeting. In selecting individuals for appointment as charity trustees, the existing charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. New trustees are inducted into the workings of the charity by the Board of Trustees.

ACTION FOR CONSERVATION

TRUSTEES' REPORT (CONTINUED)

Chair's Report

Introduction

With the launch of our five-year strategy in 2023, we set out an ambitious plan for empowering more young change-makers with the support and tools they need to achieve positive change for the planet and, importantly, opportunities to deepen their connection to the living world. Through our WildED Workshop Programme, Residential Camps, Ambassador Programme and Intergenerational Action Sites we have taken huge strides over the past year towards realising that vision, working with young people to reinforce ecological and inter-generational values, and in doing so enable them to lead meaningful action for nature whilst inspiring and influencing others to join them. By sharing young people's stories of hope, wonder, action, change and diversity, we are building the case for their participation in environmental decision-making at all levels of society across the UK.

Financial Performance

We are pleased to report a year of strong financial performance. We realised a surplus of £60k (2022/23 - £91k deficit), boosting our reserves for the year ahead to £343k (of which £102k are restricted and £241k are general funds).

Our overall income remained consistent with last year's income at £876k (2022/23 - £864k), but our unrestricted funding grew by 50%, from £333k in 2022/23 to £509k in 2023/24, an impressive and significant increase. This growth was underpinned by several new large, multi-year core grants secured in the year. Grant funding remained our main source of income, accounting for 89% of our revenue, with the Esmée Fairbairn Foundation our biggest donor. However, we were encouraged to see our efforts to diversify our income streams result in higher individual and corporate giving income. We received £48k from individual donors, including Gift Aid (2022/23 - £20k) and £24k from corporate donors (2022/23 - £0).

Our total expenditure in 2023/24 was £816k (2022/23 - £954k). Direct costs for our programmes were reduced by 26% to £550k (2022/23 - £747k). This was due to wrapping up the large-scale Race for Nature's Recovery Project in 2022/23. Setting this aside, we were able to increase funding for our core programmes and Intergenerational Action sites. In particular, we were able to substantially scale up our work at the Penpont Project, doubling the annual project budget. Our overhead expenditure increased by 28%. This was the result of our commitment to increase staff salaries in line with the continued high costs of inflation, matching the actual rates of inflation as closely as possible. We were also lucky enough to acquire new office and outdoor equipment thanks to in-kind support from donors.

We remain hugely indebted to all of our donors, without whom we wouldn't have been able to deliver our work this past year:

Esmée Fairbairn Foundation	Rewilding Britain
The Ernest Cook Trust	The Tree Council
Garfield Weston Foundation	Martin Charitable Trust
The Helvellyn Foundation	The Northwick Trust
The Reta Lila Howard Foundation	The HCD Education and General Charitable Trust
John Ellerman Foundation	The Reed Foundation
The Dulverton trust	Ernest Kleinwort Charitable Trust
The Swire Charitable Trust	Human Made Machine
The OVO Charitable Foundation	The Roddick Foundation
The Moondance Foundation	Patagonia Action Works
Raise Your Hands	Google Cloud
The HDH Wills 1965 Charitable Trust	Sigma Sports
Energy Savings Trust Foundation	

ACTION FOR CONSERVATION

TRUSTEES' REPORT (CONTINUED)

The Ian Mactaggart Trust	Chapman Trust
Raby Family Trust	The Bryan Guinness Charitable Trust
The Simon Gibson Charitable Trust	EQ Foundation
The James Gibson Charitable Trust	South Downs National Park Authority
Education Services	Badgells Wood Camping

Staff & Trustees

It has been a dynamic year for our staff team. We parted ways with two of our established Programme Coordinators, who had been with the charity since late 2020/early 2021, and replaced them with two promising new hires, to lead the delivery of our core programmes in the North West. We also created a Learning & Engagement Manager position to support our Penpont Project and promote our South West Programme Coordinator to the position of Programme Manager. Following the departure of Youth Trustee, Khadijah, in September 2023, we ran a very successful recruitment campaign to find new Youth Trustees to join our Board. We are thrilled that we were able to appoint four new Youth Trustees, who joined us between April and June 2024.

Our Programmes

1. WildED

This academic year, we delivered WildED in 15 secondary schools and youth groups in the South West (Bristol and South Wales), South East (Greater London) and North West (Liverpool and Manchester). Through the delivery of 99 inspiring workshops, hands-on activities and practical action, 304 young people were mentored and supported by our diverse team of young environmentalists to explore the environmental and social issues facing their communities. They developed relationships with and gained knowledge from community partners, took action locally, and designed and delivered their own projects and campaigns to benefit nature and people locally.

We are also two years into developing a new network of AFC 'Inspiration Sites', in or close to the urban communities where we deliver WildED, to support young people to connect with projects and organisations in their community and inspire their independent projects. This year, we welcomed the Avon Wildlife Trust, the Penpont Project, the Royal Horticultural Society, the Ardagh Community Trust, and the Manchester Urban Diggers into our partner network and have supported young people participating in WildED to deliver 28 hours of practical action, nature connection and green skills development through visits to these partners.

"The coolest thing was learning how to plant a seed properly. It's made me want to plant seeds and use rainwater sustainably back at school." - Mae, 12

Partner visits inspire young people's class-wide legacy projects back at school. We supported the delivery of 27 youth-led legacy projects this year, which included new nature-friendly vegetable patches and food-growing spaces, wildflower meadows, restoring disused polytunnels, building insect habitats and creating a sensory story trail and garden, and more. 95% of young people who completed the WildED Programme participated in practical action that led to measurable change for nature - an all-time high for the programme in seven years.

ACTION FOR CONSERVATION

TRUSTEES' REPORT (CONTINUED)

Our impact this year

- We worked with 304 young people across our three delivery regions. We delivered WildED in schools where on average 42% of pupils are in receipt of pupil premium.
- 95% of young people who completed the programme designed and delivered their own projects on their school grounds or in their local community.
- >78% of young people developed greater environmental awareness, >58% felt more connected to nature and >66% had more skills to help nature.
- > 68% of participants are now doing more for nature in their daily lives, 68% feel more hopeful about the future and 61% are more interested in a future leadership opportunity to carry out positive action.
- >94% of young people would recommend WildED to a friend.

2. Residential Summer Camps

In July and August 2023, we ran five inspirational residential Summer Camps in the Peak District, South Downs and Pembrokeshire Coast National Parks. Over 200 young people applied for the opportunity, and 59 young leaders were selected to join the camps and immerse themselves in nature.

During Camp, young people formed strong relationships with like-minded peers and meaningful connections with nature through mindfulness activities, natural history walks, and practical conservation work. They attended workshops led by environmental experts and found inspiration, shared ideas, and planned grassroots projects to implement in their own communities.

In partnership with the South Downs National Park Authority Rangers, young people on our South East camps removed bramble and other scrub species in Seven Sisters Country Park as part of the Park's chalk grassland conservation strategy. The activity was filmed by the BBC for a feature about positive environmental action taking place nationally, which aired on BBC Breakfast and the Today Programme. With support from local volunteers from the British Trust for Ornithology (BTO), young people participated in bird ringing and contributed data about migrating bird populations to the BTO's national database. Young people also took part in the Big Butterfly Count, the country's largest citizen science project, led by Butterfly Conservation. Learning how to use bat detectors and hearing bats for the first time during the evening bat walk was another highlight for many young people.

Our Summer Camps support young people's well-being and help to deepen their connection to nature. Summer Camp activities including daily sensory sit spots, nature walks, nature journalling, creating activism art, slow crafts like willow weaving and watercolour painting using natural dyes, and unstructured play outdoors help young people connect with the living world around them and build an understanding of the relationship between nature, the outdoors and positive mental well-being.

"I feel like my mental health by getting out of the city has improved. I think it is an important opportunity because it helps young people connect with nature and have opportunities to see stuff and do stuff that they may have never done before." Maisie (15, London)

Our impact this year

- 40% of attendees self-identified as people from minority ethnic backgrounds, contributing to our efforts to seed an equitable, inclusive and diverse environmental movement.
- 100% of young people took part in practical conservation activities, such as clearing bramble from endangered chalk grassland habitat, removing invasive laurel from a sensitive wood pasture, and undertaking citizen science surveys of birds, butterflies and pond habitats that fed into wider ecological research.
- 76% had more knowledge of environmental issues as well as solutions to tackle them.
- 73% felt more motivated to seek out a career, study, volunteering or leadership opportunities related to the environment.
- 96% planned to seek further opportunities to experience and help nature.
- 73% were more confident that they could make a positive difference for nature.
- 86% joined the AFC Ambassador Programme.

ACTION FOR CONSERVATION

TRUSTEES' REPORT (CONTINUED)

3. Ambassador Programme

Over the last year we have supported 51 Ambassadors through nature-based action days, mentoring, and leadership opportunities. We have also supported a further 71 Alumni who, alongside our Ambassadors, delivered over 300 actions that have had a measurable impact on both people and planet, including restoring wildflower meadows; leading clothes-mending workshops; facilitating workshops in primary schools; conducting river clean-ups; and, starting community growing groups.

We facilitated over 10 action days for our Ambassadors, including visits to Wildwood Trust in Kent, the Penpont Project, Trafford Ecology Park and Westonbirt Arboretum. We also supported our Ambassadors to engage with intersectional elements of the environmental movement through slow fashion and sustainable textiles workshops and photography exhibits themed around gender and ecology.

'Photography reminds us, yet again, of the positive impacts of peaceful protesting, and taking a stand for what you believe in. [The exhibit] makes you rethink your approach to feminism and what it means for individual people, and explore different cultures and perspectives, all the while, seeing breathtaking displays of emotion and identity.' - Cayla, South East Ambassador

Alongside these facilitated events, 61% of our Ambassadors have designed and delivered their own independent projects and actions in their communities. Alex and Jack, from our North West Ambassador cohort, developed and facilitated a workshop on insect conservation with 35 other young people at the Chester Zoo Youth Symposium in October 2023. They won the Youth Voice and Social Action Award at the 2024 Youth Climate Champion Awards, as a result of their work.

20 of our Alumni and Ambassadors progressed to leadership positions such as chairing environmental committees in their schools or colleges, taking on panel positions at the Festivals of Nature in Manchester and Bristol, and being a part of our Youth Leadership Groups at the Penpont Estate, Grow Wilder and Heartwood Social Farm.

Our impact this year

- Ambassadors and Alumni undertook over 600 actions that have had a measurable impact on both people and planet and led to meaningful knowledge and skills attainment.
- 81% of our Ambassadors developed new skills to help nature through the programme, including practical conservation skills such as species identification and tree planting.
- 85% of Ambassadors are more knowledgeable about ways to protect and improve nature, and 78% feel more connected to nature.
- 82% hope to work or volunteer in the environmental sector in future, with 32% already doing so.

4. Intergenerational Action Sites

Our Intergenerational Action Sites put our Ambassadors, Alumni and other young leaders in the driving seat of influential, replicable and ground-breaking nature restoration projects, including our flagship Intergenerational Action Site, the Penpont Project, and our emerging Action Sites at Heartwood Social Farm (formerly Woven Earth), and Grow Wilder. This work is underpinned by youth-centred decision-making that equips young people with the skills to avert ecological breakdown and seed a greener future for all.

In January 2023, the Penpont Project embarked on the most significant phase of its journey to date: the launch of its on-site Nature Education Programme. When the Project began in 2019, the project partnership unanimously aspired to 'create a site that will act as an educational resource for decades to come, inspiring young people from all backgrounds and demographics, as well as the wider public, to drive change locally and nationally and alter perceptions of conservation.' Over the past twelve months, we have welcomed 238 young people and community members to the land for the first time to engage in hands-on nature restoration activities, foster a connection to nature and learn from the land. We successfully designed, launched and delivered the pilot year of our Nature Education Programme, which has included:

- Delivering land-based activities with 107 young people from seven schools and youth groups in the South Wales Valleys, Bristol and Abergavenny.
- Recruiting new local members for the Youth Leadership Group (YLG) and supporting the group to visit the Penpont Project seasonally for practical action and decision-making activities.
- Appointing two Youth Rangers and mentoring them through a 9-week land-based traineeship programme.

ACTION FOR CONSERVATION

TRUSTEES' REPORT (CONTINUED)

- Delivering two intergenerational community action days with 71 local young people, their families and the wider community surrounding Penpont.

Our impact this year

- 100% of YLG members reported improved well-being, with 85% expressing that they feel more connected to nature since being involved in the group.
- 100% of YLG members gained new practical skills like tree planting, green woodworking and foraging, as well as soft skills such as teamwork, public speaking and project management.
- 91% of young people from our school and youth group visits felt a greater connection with nature, and 81% intend to seek out opportunities to connect with and take action for nature in the future.
- Volunteers collectively contributed 468 hours of nature restoration at Penpont, supporting us to achieve the aims of our seasonal action plan whilst connecting to the land and learning how to plant trees, identify and process tree seeds and install tree guards.
- Our two Youth Rangers attained key ecological skills, including tree planting, coppicing, green woodworking, bushcraft, fencing and habitat creation as well as willow weaving, storytelling, public speaking and project management.
- Habitat restoration across the site included planting 3,000 trees and 1.3 km of hedgerows, creating a wildflower meadow and restoring two ponds (rewetting 215 m²), as well as installing an otter holt, four barn owl and three pine marten boxes.
- With support from the Tree Council and Bannau Brycheiniog National Park Authority, we have developed an on-site tree nursery to collect and grow seeds from the local tree population, aiming to bolster parkland veteran trees and reintroduce endangered species like black poplar, wild service, whitebeam, and true wild apple. The nursery will also serve as an educational resource, inspiring young people to learn about trees' natural cycles and engage in seed collection, processing, cultivation, and planting.

5. Sectoral Change

We have provided guidance and support to 18 organisations, including the Campaign for National Parks, the National Trust, Field Studies Council, the Mammal Society, the Knepp Foundation and Friends of The Earth, offering expertise and sharing insights and strategies to amplify youth involvement. Our influence extends beyond individual projects, as demonstrated by our engagement with key stakeholders and decision-makers. Whether sharing our expertise with the British Academy in relation to place-based policymaking, or participating in DEFRA's roundtable on green jobs for the nature sector, we are drawing on learnings from our work to influence the environmental sector and help shape policy on a national scale.

We look forward to the coming year with optimism and confidence in our team and our ability to inspire and empower young people to take action for nature and lead change across the UK.

Professor David W. Macdonald CBE, FRSE (Chair)

ACTION FOR CONSERVATION

TRUSTEES' REPORT (CONTINUED)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 28 January 2025 and signed on its behalf by:

Professor David Macdonald
Trustee

ACTION FOR CONSERVATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR CONSERVATION

Opinion

We have audited the financial statements of Action for Conservation (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

ACTION FOR CONSERVATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR CONSERVATION (CONTINUED)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

ACTION FOR CONSERVATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR CONSERVATION (CONTINUED)

- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The extent to which the audit was considered capable of detecting irregularities including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including taxation legislation, data protection, employment, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
 - reading the minutes of meetings of those charged with governance;
-

ACTION FOR CONSERVATION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR CONSERVATION (CONTINUED)

- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC, Charity Commission and the company's legal advisors

There are inherent limitations in our audit procedures described as above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Edwards and Keeping Limited, Statutory Auditor

Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

29 January 2025

Edwards and Keeping Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ACTION FOR CONSERVATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	506,276	365,765	872,041	614,780
Charitable activities	3	-	-	-	243,545
Investment income	4	1,602	-	1,602	1,846
Other income		1,304	957	2,261	3,417
		<u>509,182</u>	<u>366,722</u>	<u>875,904</u>	<u>863,588</u>
Total income					
Expenditure on:					
Raising funds	5	(2,350)	-	(2,350)	(679)
Charitable activities	6	<u>(448,791)</u>	<u>(365,091)</u>	<u>(813,882)</u>	<u>(953,720)</u>
		<u>(451,141)</u>	<u>(365,091)</u>	<u>(816,232)</u>	<u>(954,399)</u>
Total expenditure					
Net movement in funds		58,041	1,631	59,672	(90,811)
Reconciliation of funds					
Total funds brought forward		<u>183,204</u>	<u>100,250</u>	<u>283,454</u>	<u>374,265</u>
Total funds carried forward	17	<u>241,245</u>	<u>101,881</u>	<u>343,126</u>	<u>283,454</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 17.

ACTION FOR CONSERVATION

(REGISTRATION NUMBER: 1157297)
BALANCE SHEET AS AT 31 MARCH 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	12		8,902		6,155
Current assets					
Debtors	13	47,409		36,516	
Cash at bank and in hand	14	<u>389,995</u>		<u>307,220</u>	
		437,404		343,736	
Creditors: Amounts falling due within one year	15	<u>(103,180)</u>		<u>(66,437)</u>	
Net current assets			<u>334,224</u>		<u>277,299</u>
Net assets			<u>343,126</u>		<u>283,454</u>
Funds of the charity:					
Restricted		101,881		100,250	
Unrestricted income funds					
Unrestricted		<u>241,245</u>		<u>183,204</u>	
Total funds	17		<u>343,126</u>		<u>283,454</u>

The financial statements on pages 13 to 27 were approved by the trustees, and authorised for issue on 28 January 2025 and signed on their behalf by:

Professor David Macdonald
Trustee

ACTION FOR CONSERVATION

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income/(expenditure)		59,672	(90,811)
Adjustments to cash flows from non-cash items			
Depreciation	6	2,226	1,518
Investment income	4	<u>(1,602)</u>	<u>(1,846)</u>
		60,296	(91,139)
Working capital adjustments			
(Increase)/decrease in debtors	13	(10,893)	23,815
Increase/(decrease) in creditors	15	21,743	(43,101)
Increase/(decrease) in deferred income		<u>15,000</u>	<u>(65,000)</u>
Net cash flows from operating activities		<u>86,146</u>	<u>(175,425)</u>
Cash flows from investing activities			
Interest receivable and similar income	4	1,602	1,846
Purchase of tangible fixed assets	12	(4,973)	(936)
Sale of tangible fixed assets		<u>-</u>	<u>1,602</u>
Net cash flows from investing activities		<u>(3,371)</u>	<u>2,512</u>
Net increase/(decrease) in cash and cash equivalents		82,775	(172,913)
Cash and cash equivalents at 1 April		<u>307,220</u>	<u>480,133</u>
Cash and cash equivalents at 31 March		<u><u>389,995</u></u>	<u><u>307,220</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Action for Conservation meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (ii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at costs, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	20% Reducing balance

Trade debtors

Trade debtors are amounts due for goods sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	467,291	336,504	803,795	586,924
Donations from individuals	15,778	24,911	40,689	22,844
Gift aid reclaimed	2,502	4,310	6,812	5,012
Gifts in kind	20,705	40	20,745	-
	<u>506,276</u>	<u>365,765</u>	<u>872,041</u>	<u>614,780</u>

3 Income from charitable activities

	Total 2024 £	Total 2023 £
Kickstarter scheme	-	243,545

4 Investment income

	Unrestricted General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1,602</u>	<u>1,602</u>	<u>1,846</u>

5 Expenditure on raising funds

	Unrestricted General £	Total 2024 £	Total 2023 £
Fundraising costs	2,005	2,005	577
Card merchant fees	<u>345</u>	<u>345</u>	<u>102</u>
	<u>2,350</u>	<u>2,350</u>	<u>679</u>

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

6 Expenditure on charitable activities

	Unrestricted		Total 2024	Total 2023
	General £	Restricted £	£	£
<u>Direct costs</u>				
Event costs				
Venue hire	3,578	17,532	21,110	12,929
Food and drink	1,988	7,898	9,886	5,755
Clothing/ prizes	1,154	1,921	3,075	1,238
Activity costs	371	48,226	48,597	15,603
Consultancy fees	533	9,179	9,712	-
Wages and salaries	166,077	269,650	435,727	378,890
Consultancy fees	-	-	-	3,799
Project marketing and promotion	917	-	917	1,951
Kickstarter scheme	-	-	-	295,873
Travel and subsistence	11,673	9,303	20,976	30,926
<u>Support costs</u>				
Insurance	4,766	-	4,766	3,331
Telephone	3,444	-	3,444	4,119
Office rent	47,957	-	47,957	47,760
Office expenses	19,091	254	19,345	7,457
Printing, postage and stationery	828	566	1,394	1,378
Sundry expenses	597	-	597	283
Subscriptions	3,929	-	3,929	4,399
Legal and professional fees	21,023	562	21,585	1,546
Depreciation	2,225	-	2,225	1,519
Loss on disposal of fixed assets	-	-	-	1,602
Wages and salaries	153,740	-	153,740	128,737
<u>Governance costs</u>				
Accountancy	1,500	-	1,500	1,200
Auditors' remuneration	3,400	-	3,400	3,425
	<u>448,791</u>	<u>365,091</u>	<u>813,882</u>	<u>953,720</u>

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>2,225</u>	<u>1,519</u>

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Dr Robert Macfarlane

£Nil (2023: £25) of expenses were reimbursed to Dr Robert Macfarlane during the year.

The expenses reimbursed were for travel costs.

Ms Aoife Bennett

£85 (2023: £Nil) of expenses were reimbursed to Ms Aoife Bennett during the year.

The expenses were for travel expenses.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	530,612	462,389
Social security costs	46,954	34,960
Pension costs	11,901	10,278
	<u>589,467</u>	<u>507,627</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

2024 No	2023 No
<u>15</u>	<u>15</u>

The Chief Executive Officer, as the highest paid member of staff, received benefits totalling (including Employers National Insurance) £73,345 (2023 - £69,897).

10 Auditors' remuneration

	2024 £	2023 £
Audit of the financial statements	<u>3,400</u>	<u>3,425</u>
Other fees to auditors		
All other non-audit services	<u>1,500</u>	<u>1,200</u>

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

12 Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 April 2023	12,194	12,194
Additions	4,973	4,973
At 31 March 2024	17,167	17,167
Depreciation		
At 1 April 2023	6,039	6,039
Charge for the year	2,226	2,226
At 31 March 2024	8,265	8,265
Net book value		
At 31 March 2024	8,902	8,902
At 31 March 2023	6,155	6,155

13 Debtors

	2024 £	2023 £
Trade debtors	-	352
Prepayments	18,940	16,115
Accrued income	18,470	13,288
Other debtors	9,999	6,761
	47,409	36,516

14 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	389,995	307,220

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	16,312	16,821
Other creditors	13,444	1,652
Accruals	28,424	17,964
Deferred income	45,000	30,000
	<u>103,180</u>	<u>66,437</u>

Deferred income

	2024 £	2023 £
Deferred income at 1 April 2023	30,000	95,000
Resources deferred in the period	45,000	30,000
Amounts released from previous periods	<u>(30,000)</u>	<u>(95,000)</u>
Deferred income at year end	<u>45,000</u>	<u>30,000</u>

16 Commitments

Other financial commitments

Action for Conservation had a three year lease for the rent of London premises which expired on 13 July 2024. A new 5 year lease on the premises started on 14 July 2024, again with a six month notice period. The annual rental cost for the first year of the lease will be £17,043 (plus service charges), rising by indexation in future years.

Other premises were rental arrangements with one month notice periods.

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

17 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted				
General	<u>183,204</u>	<u>509,182</u>	<u>(451,141)</u>	<u>241,245</u>
Restricted				
Ambassadors	12,338	6,472	(18,810)	-
Camp	2,000	24,981	(26,981)	-
Leadership sites	-	4,960	(4,960)	-
Penpont	76,534	131,470	(157,548)	50,456
WildED	9,018	178,839	(136,432)	51,425
Garsdale	360	-	(360)	-
North West Region (Energy Savings Trust)	<u>-</u>	<u>20,000</u>	<u>(20,000)</u>	<u>-</u>
	<u>100,250</u>	<u>366,722</u>	<u>(365,091)</u>	<u>101,881</u>
Total funds	<u><u>283,454</u></u>	<u><u>875,904</u></u>	<u><u>(816,232)</u></u>	<u><u>343,126</u></u>

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
General Fund	268,689	332,581	(418,066)	183,204
Restricted funds				
Ambassadors	-	87,757	(75,419)	12,338
Camp	2,927	32,000	(32,927)	2,000
Penpont	1,050	95,050	(19,566)	76,534
Race for Nature	23,847	-	(23,847)	-
WildED	20,121	72,295	(83,398)	9,018
Garsdale	-	360	-	360
AFC Kickstarter scheme	(3,106)	16,342	(13,236)	-
Kickstarter scheme	60,737	227,203	(287,940)	-
	<u>105,576</u>	<u>531,007</u>	<u>(536,333)</u>	<u>100,250</u>
Total funds	<u>374,265</u>	<u>863,588</u>	<u>(954,399)</u>	<u>283,454</u>

ACTION FOR CONSERVATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	8,902	-	8,902
Current assets	301,889	135,515	437,404
Current liabilities	(69,546)	(33,634)	(103,180)
Total net assets	<u>241,245</u>	<u>101,881</u>	<u>343,126</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	6,155	-	6,155
Current assets	242,646	101,090	343,736
Current liabilities	(65,597)	(840)	(66,437)
Total net assets	<u>183,204</u>	<u>100,250</u>	<u>283,454</u>